

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED PROPERTY AND PRIVATE RAILROAD CARS

Subarticle 4: Timeliness, Acceptance, and Dismissal of Petitions

5324.6. SUBMISSION OF ADDITIONAL SUPPORTING DOCUMENTS BY PETITIONER.

(a) A petitioner's appraisal reports, financial studies, and other materials relevant to value may not be presented as evidence at the hearing unless such documents were provided to the Chief of Board Proceedings at the time the petitioner filed its petition or within a subsequent time extension, or was requested by and timely provided to the State-Assessed Properties Division or the Appeals Division. However, any Board Member may, before or at the hearing, permit or request the submission of evidence that was not previously filed with the Board.

(b) The State-Assessed Properties Division or the Appeals Division may also request additional evidence in order to evaluate the petitioner's opinion of value as set forth in its petition. The State-Assessed Properties Division or the Appeals Division may request such evidence in writing or by electronic means to the petitioner or its authorized representative and provide a deadline for the submission of such additional evidence by petitioner.

(c) All evidence, including both information and exhibits, must be accompanied by a declaration signed under penalty of perjury that the information contained in the petitioner's submitted evidence is true, correct, and complete to the best knowledge and belief of the person submitting the documents.

(d) Except as specified above, any submitted evidence received by the Chief of Board Proceedings from the petitioner subsequent to the filing of the petition and after the expiration of the deadline applicable to such submission will be returned to the petitioner by the Chief of Board Proceedings.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.

Reference: Revenue and Taxation Code sections 741, 747, 759, 11340.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).